

INDIANA TAX COURT

Cases Transmitted

Week of 10/17/05

Name: Metaldyne Corp. & TriMas Corp. v. Ind. Dept. of State Revenue

Case No. 49T10-0510-TA-00088

Date Filed: 10/21/05

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Type of Tax: Income – the taxpayer challenges whether returns showing net operating loss carryback resulting in refunds were timely filed; whether non-business income can be used to create net operating loss & is a change in position.